



Montana Department of Transportation  
Fuel Tax Management and Analysis Bureau

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[www.mdt.mt.gov](http://www.mdt.mt.gov)

**State Fuel Tax Registration Form for Alternative Special Fuel  
Producer/User**

**Instructions:**

Complete this form:

Name of Registrant (print Last, First, Middle)	Telephone # (    )	Fax # (    )	Date Registered
Trade Name			FEIN or SSN
Mailing Address (Street and Number)	City/Town	State	Zip Code
Location Address (Street and Number)	City/Town	State	Zip Code

Check the option you are registering for:

- ☐ Biodiesel Producer      ☐ Vegetable Oil Refiner/User      ☐ Used Fryer Oil Refiner/User  
☐ Motor Oil User      ☐ Syntroleum User      ☐ Other \_\_\_\_\_

Enter estimated number of gallons produced per month	Enter Fuel type

**List all Bulk Storage Facilities Where Fuel will be Stored**

Location	Total Tank Capacity
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**Person Responsible for Filing Required Quarterly Reports**

Name (Last, First, Middle)	Email Address	Telephone # (    )
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I declare, under penalties of perjury, that this remittance form has been examined by me and to the best of my knowledge and belief is true, correct and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other collecting agencies.  
Alternative accessible formats of this document will be provided on request.

## **INFORMATION:**

**MCA 15-70-123 Report by unlicensed dealer -- definition -- penalty.** (1) The department of transportation may require a dealer who is not licensed by the department under Title 15, chapter 70, to file, within 30 days of the end of a quarter, on a form prescribed by the department a report of the amount of fuel received and sold during the quarter. The report must also contain other information as required by the department.

(2) As used in this section, "dealer" means a dealer who:

(b) offers or advertises to sell, **refine, manufacture**, or store gasoline, aviation gasoline, special fuel, liquefied petroleum gas (LPG), or compressed natural gas (CNG) in this state.

**MCA 15-70-301 Definitions.** As used in this part, the following definitions apply:

(18) "Special fuel" means those combustible gases and liquids commonly referred to as diesel fuel or any other volatile liquid of less than 46 degrees A.P.I. (American petroleum institute) gravity test, except liquid petroleum gas, when actually sold for use in motor vehicles operating upon the public roads and highways within the state of Montana. The term special fuel includes biodiesel and additives of all types when the additive is mixed or blended into special fuel, regardless of the additive's classifications or uses.

### **Biodiesel Producer Incentive Information**

Montana's licensed biodiesel producers may claim a Montana Fuel Tax Incentive for increases in annual production the first 3 years of production. The tax incentive under this section applies only to Montana tax-paid biodiesel. The production year is the period from July 1 of the current year to June 30 of the succeeding year.

The tax incentive on each gallon of increased biodiesel production over the previous year is 10 cents a gallon for each gallon of increased production. Beginning July 1, 2010, there is no tax incentive.

The tax incentive may be claimed for:

- (a) The first year's total production;
- (b) The production in the second year that exceeds production in the first year; and
- (c) The production in the third year that exceeds production in the second year.

The department shall begin payments of the biodiesel tax incentives based on actual production according to the terms of MCA 15-70-601 after production has been verified.